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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re application of: Thumpudi et al.

Application No. 10/642,550

Filed: August 15, 2003

Confirmation No. 4585

For: MULTI-CHANNEL AUDIO ENCODING
AND DECODING

Examiner: Not yet assigned

Art Unit: 2641

Attorney Reference No. 3382-65133-01

CERTIFICATE OF MAILING

I hereby certify that this paper and the documents referred to as being attached or enclosed herewith are being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450 on the date shown below.

Attorney or Agent
for Applicant(s)

Date Mailed October 26, 2006

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PURSUANT TO 37 C.F.R. § 1.97(b)(3)**

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Listed on the accompanying form PTO-1449 are several English-language documents.

Applicants respectfully request that these documents be listed as references cited on the issued patent.

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Applicants filed this Information Disclosure Statement ("IDS") before the mailing date of a first Office action on the merits. As a result, no fee should be required to file this IDS. However, if the Patent Office determines that a fee is required for Applicants to file this IDS, please charge any such fees, or credit overpayment, to Deposit Account No. 02-4550. A **duplicate copy** of this Information Disclosure Statement is enclosed.

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Respectfully submitted,

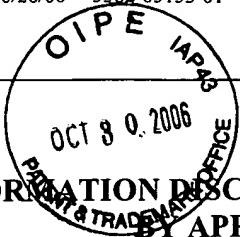
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**INFORMATION DISCLOSURE STATEMENT
APPLICANT**

| | |
|-------------------------------|------------------|
| Attorney Docket Number | 3382-65133-01 |
| Application Number | 10/642,550 |
| Filing Date | August 15, 2003 |
| First Named Inventor | Thumpudi |
| Art Unit | 2641 |
| Examiner Name | Not yet assigned |

U.S. PATENT DOCUMENTS

Copies of U.S. Patent documents do not need to be provided, unless requested by the Patent and Trademark Office. For patents, provide the patent number and the issue date. For published U.S. applications, provide the publication number and the publication date. For unpublished pending patent applications, provide the application number and the filing date.

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| EXAMINER SIGNATURE: | DATE CONSIDERED: |
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* Examiner: Initial if reference considered, whether or not in conformance with MPEP 609. Draw line through cite if not in conformance and not considered. Include copy of this form with next communication to applicant.